

**Hearing Date And Time: January 21, 2010 at 10:00 a.m. (prevailing Eastern time)**  
**Response Date And Time: January 14, 2010 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
: (Jointly Administered)  
Reorganized Debtors. :  
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REORGANIZED DEBTORS' FORTY-FIRST OMNIBUS OBJECTION PURSUANT TO 11 U.S.C.  
§ 503(b) AND FED. R. BANKR. P. 3007 TO EXPUNGE CERTAIN (A) SEVERANCE CLAIMS  
AND (B) BOOKS AND RECORDS CLAIMS ASSERTING ADMINISTRATIVE EXPENSES

("FORTY-FIRST OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Forty-First Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (A) Severance Claims And (B) Books And Records Claims Asserting Administrative Expenses (the "Forty-First Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). The Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No.14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii) procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) on July 30, 2009.

4. On October 6, 2009, the Debtors substantially consummated the Modified Plan, the Effective Date<sup>1</sup> occurred, and the transactions under the Master Disposition Agreement and related agreements closed. In connection therewith, DIP Holdco LLP (subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), as assignee of DIP Holdco 3 LLC, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, a Delaware limited liability company, and Steering Solutions Services Corporation, a Delaware corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration, including, without limitation, the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of these chapter 11 cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 503(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Administrative Claims Bar Dates

7. Pursuant to Article 10.2 of the Modified Plan and paragraph 38 of the Order (A)(I) Approving Modifications To Debtors' First Amended Plan Of Reorganization (As

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<sup>1</sup> Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Modified Plan.

Modified) And Related Disclosures And Voting Procedures And (II) Setting Final Hearing Date To Consider Modifications To Confirmed First Amended Plan Of Reorganization And (B) Setting Administrative Expense Claims Bar Date And Alternative Transaction Hearing Date entered June 16, 2009 (Docket No. 17032) (the "Modification Procedures Order"), this Court established July 15, 2009 (the "July 15 Bar Date") as the bar date for asserting a claim for an administrative expense under section 503(b)(1) of the Bankruptcy (each, an "Administrative Claim") for the period from the commencement of these cases through June 1, 2009.<sup>2</sup> On or before June 20, 2009, in accordance with the Modification Procedures Order, the Debtors caused Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these chapter 11 cases, and Financial Balloting Group LLC, the noticing and voting agent in these chapter 11 cases, or their agents to transmit with the resolicitation materials in connection with the Modified Plan a Notice Of Bar Date For Filing Proofs Of Administrative Expense describing the procedures for asserting an Administrative Claim.

8. In addition, Articles 1.5 and 10.5 of the Modified Plan establish 30 days after the Effective Date (as defined in the Modified Plan) (the "Post-Emergence Bar Date") as the bar date for asserting an Administrative Claim for the period between June 1, 2009 and the Effective Date, unless otherwise ordered by this Court.<sup>3</sup> Because the Effective Date occurred on October 6, 2009, the Post-Emergence Bar Date is November 5, 2009. On or before October 6, 2009, in accordance with the Modified Plan, the Reorganized Debtors caused KCC to transmit to

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<sup>2</sup> On July 15, 2009, this Court entered the Stipulation And Agreed Order Modifying Paragraph 38 Of Modification Procedures Order Establishing Administrative Expense Bar Date (Docket No. 18259) to require parties to submit an Administrative Expense Claim Form for Claims for the period from the commencement of these cases through May 31, 2009 rather than through June 1, 2009.

<sup>3</sup> Professional Claims are not subject to the Post-Emergence Bar Date and are instead subject to the provisions of Article 10.3 of the Modified Plan.

all parties identifying themselves as creditors of the Reorganized Debtors, as well as those holding equity interests in the Reorganized Debtors, a Notice Of (A) Order Approving Modifications To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession And (B) Occurrence Of Effective Date. The notice described, among other things, the procedures for asserting an Administrative Claim arising between June 1, 2009 and the Effective Date.

9. On or before June 22, 2009, the Debtors published the notice of the July 15 Bar Date in the Detroit News & Free Press, the New York Times (National Edition), the Wall Street Journal (National, Europe, and Asian Editions), and USA Today (Worldwide Edition) and electronically through posting on the then-current Delphi Legal Information Website.

10. As of the Post-Emergence Bar Date, 3,213 proofs of administrative expense (the "Proofs of Administrative Expense") have been filed against the Reorganized Debtors in these cases. Since the Effective Date, the Reorganized Debtors filed two omnibus Claims objections to Administrative Claims. Pursuant to which this Court has disallowed and expunged approximately 1,507 Administrative Claims. In addition, the hearings with respect to 24 Administrative Claims have been adjourned pursuant to the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order (each as defined below).

11. On July 31, 2009, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Administrative Expense Claims (the "Administrative Claims Procedures Motion"), in which the Debtors requested that certain claims objection procedures set forth in the Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices

And Procedures Governing Objections To Claims entered by this Court on December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") be applied to the adjudication of Administrative Claims. On October 22, 2009, this Court entered an order granting the Administrative Claims Procedures Motion (Docket No. 18998) (the "Administrative Claims Objection Procedures Order").

12. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6.

13. In this Objection, the Reorganized Debtors are objecting to 83 Proofs of Administrative Expense, all of which are set forth by Claimant in alphabetical order on Exhibit C hereto and cross-referenced by proof of administrative expense number and basis of objection.<sup>4</sup>

Relief Requested

14. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 503(b) of the Bankruptcy Code and rule 3007(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") disallowing and expunging the Administrative Claims (a) set forth on Exhibit A hereto filed by former employees asserting liabilities for severance payments because the holders of such Administrative Claims have been paid their severance in full and (b) set forth on Exhibit B hereto that were because such Administrative

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<sup>4</sup> This is the third omnibus objection to administrative expense claims.

Claims assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records.<sup>5</sup>

C. Severance Claims

15. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors assert liabilities or dollar amounts for severance benefits that are not owing pursuant to the Reorganized Debtors' books and records because such Administrative Claims were fully satisfied by severance payments already made (the "Severance Claims"). These payments were offered to employees terminated after October 8, 2005 and were fully paid either over time or in a single lump sum payment. Accordingly, the Reorganized Debtors believe that the parties asserting Severance Claims are not creditors of the Debtors.

16. Set forth on Exhibit A hereto are the Severance Claims that the Reorganized Debtors have identified as Claims for which the Debtors are no longer liable and should be disallowed and expunged. If this Court does not disallow and expunge any of the Severance Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Severance Claims at a later date on any basis whatsoever.

17. Accordingly, the Reorganized Debtors (a) object to the Severance Claims and (b) seek entry of an order disallowing and expunging the Severance Claims in their entirety.

D. Books And Records Claims

18. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors

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<sup>5</sup> Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

assert liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records (the "Books And Records Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Books And Records Claims are not creditors of the Debtors.

19. The burden is on the claimant asserting an Administrative Claim to prove by a preponderance of evidence that the allowance of the Administrative Claim is justified. See In re United States Lines, Inc., 103 B.R. 427, 430 (Bankr. S.D.N.Y. 1989); In re National Steel Corp. et al., 316 B.R. 287, 300 (Bankr. N.D. Ill. 2004); Solow v. American Airlines (In re Midway Airlines), 221 B.R. 411, 446 (Bankr. N.D. Ill. 1998); In re Alumni Hotel Corp., 203 B.R. 624, 630 (Bankr. E.D. Mich. 1996). Because the holders of Books and Records Claims have failed to do this, their Books and Records Claims should be disallowed and expunged.

20. Set forth on Exhibit B hereto are the Books And Records Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable and should be disallowed and expunged. If this Court does not disallow and expunge any of the Books And Records Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Books And Records Claims at a later date on any basis whatsoever.

21. Accordingly, the Reorganized Debtors (a) object to the Books And Records Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims in their entirety.

Separate Contested Matters

22. Pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order, to the extent that a response is filed with respect to any Administrative Claim identified in this Forty-First Omnibus Claims Objection and the Reorganized Debtors are unable to resolve the response prior to the hearing on this Objection, each such Administrative Claim and the objection to such Administrative Claim asserted in this Objection will be deemed

to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order, any order entered by this Court with respect to an objection asserted in this Objection will be deemed a separate order with respect to each Administrative Claim.

Reservation Of Rights

23. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Forty-First Omnibus Claims Objection and to file additional objections to any other Administrative Claims (filed or not) which may be asserted against the Reorganized Debtors, including without limitation the right to object to any Administrative Claim not subject to this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors may discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Administrative Claim to the extent that such Administrative Claim has already been paid.

Responses To Objections

24. Responses to this Forty-First Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order. The following summarizes the provisions of the Claims Objection Procedures Order, but is qualified in all respects by the express terms thereof.

E. Filing And Service Of Responses

25. To contest an objection, responses (each, a "Response"), if any, to the Forty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York,

and the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883) (the "Supplemental Case Management Order"), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures, entered December 11, 2009 (Docket No. 19178), (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of the this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 116, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010.**

F. Contents Of Responses

26. Every Response to this Forty-First Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant and a brief description of the basis for the amount of the Administrative Claim;

- (c) a concise statement setting forth the reasons why the Administrative Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Administrative Expense previously filed with this Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its Administrative Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Administrative Claim is contingent or fully or partially unliquidated, the amount that the claimant believes would be the allowable amount of such Administrative Claim upon liquidation of the Administrative Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Administrative Claim.

G. Timely Response Required

27. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Administrative Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Forty-First Omnibus Claims Objection.

28. Pursuant to the Claims Objection Procedures Order and the Administrative  
Claims Procedures Order, only those Responses made in writing and timely filed and received  
will be considered by this Court. If a claimant whose Proof of Administrative Expense is subject  
to the Forty-First Omnibus Claims Objection and who is served with this Forty-First Omnibus  
Claims Objection fails to file and serve a timely Response in compliance with the foregoing  
procedures, the Reorganized Debtors may present to this Court an appropriate order seeking  
relief with respect to such Administrative Claim consistent with the relief sought in this Forty-  
First Omnibus Claims Objection without further notice to the claimant, other than notice of the  
entry of such order; provided further, however, that if the claimant files a timely Response which  
does not include the required minimum information required by the foregoing procedures, the  
Reorganized Debtors may seek disallowance and expungement of the relevant Administrative  
Claim or Claims.

Further Information

29. Questions about this Forty-First Omnibus Claims Objection or requests for additional information about the proposed disposition of Administrative Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to [dphholdings@skadden.com](mailto:dphholdings@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Administrative Claim should be directed to the Claims Agent at 1-888-249-2691 or [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). Claimants should not contact the Clerk of the Bankruptcy Court  
to discuss the merits of their Administrative Claims.

Notice

30. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures, entered December 11, 2009 (Docket No. 19178). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

31. The Reorganized Debtors will provide each claimant whose Proof of Administrative Expense is subject to an objection pursuant to this Forty-First Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the claimant's Proof of Administrative Expense that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A and B is attached hereto as Exhibit D. Claimants will receive a copy of this Forty-First Omnibus Claims Objection without Exhibits A through D hereto. Claimants will nonetheless be able to review Exhibits A through D hereto free of charge by accessing the Reorganized Debtors' Legal Information Website ([www.dphholdingsdocket.com](http://www.dphholdingsdocket.com)). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
December 21, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

155 North Wacker Drive  
Chicago, Illinois 60606  
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti

Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
Reorganized Debtors. : (Jointly Administered)  
:  
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ORDER PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007  
TO EXPUNGE CERTAIN (A) SEVERANCE CLAIMS AND (B) BOOKS  
AND RECORDS CLAIMS ASSERTING ADMINISTRATIVE EXPENSES

("FORTY-FIRST-OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-First Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (A) Severance Claims And (B) Books And Records Claims Asserting Administrative Expenses (the "Forty-First Omnibus Claims Objection"),<sup>1</sup> of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December 21, 2009; and upon the record of the hearing held on the Forty-First-Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-First Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") listed on Exhibits A and B hereto was properly and timely served with a copy of the Forty-First Omnibus Claims Objection, a personalized Notice Of Objection To Claim, the proposed order granting the Forty-First Omnibus Claims Objection, and notice of the deadline for responding to the Forty-First Omnibus Claims Objection. No other or further notice of the Forty-First Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Forty-First Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-First Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-First Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Administrative Claims listed on Exhibit A are Administrative Claims filed by former employees of the Debtors asserting liabilities for severance payments that have already been satisfied in full (the "Severance Claims").

D. The Administrative Claims listed on Exhibit B are Administrative Claims that assert liabilities and dollar amounts for which the Debtors are not liable and that are not owing pursuant to the Reorganized Debtors' books and records (the "Books and Records Claims").

E. Exhibit C hereto sets forth each of the Administrative Claims referenced on Exhibits A and B in alphabetical order by claimant and cross-references each such

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

Administrative Claim by (i) proof of administrative expense number or schedule number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each Severance Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
2. Each Books and Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
3. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Administrative Claims that are the subject of the Forty-First-Omnibus Claims Objection.
4. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Administrative Claims subject to the Forty-First Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.
5. Each of the objections by the Reorganized Debtors to each Administrative Claim addressed in the Forty-First Omnibus Claims Objection and attached hereto as Exhibits A and B constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Administrative Claim that is the subject of the Forty-First Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Administrative Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

6. Kurtzman Carson Consultants LLC is hereby directed to serve this order,  
including exhibits, in accordance with the Supplemental Case Management Order.

Dated: New York, New York  
January \_\_\_, 2010

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UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A - SEVERANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
BILLY RAY COLWELL	19962	Secured: Priority: Administrative: \$7,085.00 Unsecured: _____ Total: \$7,085.00	11/05/2009	DELPHI CORPORATION (05-44481)
CHRISTINA KATHRYN LITTLE	19959	Secured: Priority: Administrative: \$3,195.00 Unsecured: _____ Total: \$3,195.00	11/05/2009	DELPHI CORPORATION (05-44481)
DAVID ALLEN SMITH	19878	Secured: Priority: Administrative: \$22,250.00 Unsecured: _____ Total: \$22,250.00	11/03/2009	DELPHI CORPORATION (05-44481)
DAVID G ERMER	18231	Secured: Priority: Administrative: \$20,025.00 Unsecured: _____ Total: \$20,025.00	07/10/2009	DELPHI CORPORATION (05-44481)
DAVID R WALTERS	17597	Secured: Priority: Administrative: \$32,250.00 Unsecured: _____ Total: \$32,250.00	07/07/2009	DELPHI CORPORATION (05-44481)
DAVID SCOTT HODGES	18495	Secured: Priority: Administrative: \$44,625.00 Unsecured: _____ Total: \$44,625.00	07/13/2009	DELPHI CORPORATION (05-44481)
DAVID SCOTT HODGES	16878	Secured: Priority: Administrative: \$89,250.00 Unsecured: _____ Total: \$89,250.00	06/26/2009	DELPHI CORPORATION (05-44481)
DONALD J ENZINNA	17523	Secured: Priority: Administrative: \$25,745.00 Unsecured: _____ Total: \$25,745.00	07/07/2009	DELPHI CORPORATION (05-44481)

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT A - SEVERANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS *	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
GARY L DAVIS	19911	Secured: Priority: Administrative: \$10,324.50 Unsecured: Total: \$10,324.50	11/04/2009	DELPHI CORPORATION (05-44481)
GARY L ZENT	19819	Secured: Priority: Administrative: \$23,574.00 Unsecured: Total: \$23,574.00	11/03/2009	DELPHI CORPORATION (05-44481)
GEORGE E BRAND	17957	Secured: Priority: Administrative: \$35,950.00 Unsecured: Total: \$35,950.00	07/09/2009	DELPHI CORPORATION (05-44481)
GERTRAUD E ESLAIRE	19583	Secured: Priority: Administrative: \$40,520.00 Unsecured: Total: \$40,520.00	07/13/2009	DELPHI CORPORATION (05-44481)
GERTRAUD E ESLAIRE	19965	Secured: Priority: Administrative: \$40,520.00 Unsecured: Total: \$40,520.00	07/13/2009	DELPHI CORPORATION (05-44481)
HORACE SCRUGGS	20002	Secured: Priority: Administrative: \$14,700.00 Unsecured: Total: \$14,700.00	11/02/2009	DELPHI CORPORATION (05-44481)
HORACE SCRUGGS	18260	Secured: Priority: Administrative: \$25,520.00 Unsecured: Total: \$25,520.00	07/13/2009	DELPHI CORPORATION (05-44481)
JAMES DAVID TUCKER	19980	Secured: Priority: Administrative: \$8,287.50 Unsecured: Total: \$8,287.50	11/05/2009	DELPHI CORPORATION (05-44481)

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT A - SEVERANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS *	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
JAMES P STEIGER	17704	Secured: Priority: Administrative: \$30,960.00 Unsecured: Total: \$30,960.00	07/03/2009	DELPHI CORPORATION (05-44481)
JEFFREY C SPENCER	19171	Secured: Priority: Administrative: \$35,700.00 Unsecured: Total: \$35,700.00	07/15/2009	DELPHI CORPORATION (05-44481)
JODIE M HOFF	19961	Secured: Priority: Administrative: \$4,935.00 Unsecured: Total: \$4,935.00	11/05/2009	DELPHI CORPORATION (05-44481)
JOHN D FUNK	19826	Secured: Priority: Administrative: \$17,677.50 Unsecured: Total: \$17,677.50	11/03/2009	DELPHI CORPORATION (05-44481)
JOSEPH R DOUGLASS	19914	Secured: Priority: Administrative: \$9,240.00 Unsecured: Total: \$9,240.00	11/04/2009	DELPHI CORPORATION (05-44481)
KEITH A KOZLOWSKI	19947	Secured: Priority: Administrative: \$14,420.00 Unsecured: Total: \$14,420.00	11/05/2009	DELPHI CORPORATION (05-44481)
LAWRENCE J SPROCKETT	19871	Secured: Priority: Administrative: \$36,877.50 Unsecured: Total: \$36,877.50	07/09/2009	DELPHI CORPORATION (05-44481)
LAWRENCE J SPROCKETT	19807	Secured: Priority: Administrative: \$36,877.50 Unsecured: Total: \$36,877.50	10/12/2009	DELPHI CORPORATION (05-44481)

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT A - SEVERANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS *	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
LINDA L FRITTS	19948	Secured: Priority: Administrative: \$15,992.50 Unsecured: Total: \$15,992.50	11/05/2009	DELPHI CORPORATION (05-44481)
MARIE M NEY	19912	Secured: Priority: Administrative: \$17,900.00 Unsecured: Total: \$17,900.00	11/04/2009	DELPHI CORPORATION (05-44481)
RANDALL HACHENSKI	19876	Secured: Priority: Administrative: \$23,187.05 Unsecured: Total: \$23,187.05	11/03/2009	DELPHI CORPORATION (05-44481)
RAYMOND M AMARA	18124	Secured: Priority: Administrative: \$19,545.00 Unsecured: Total: \$19,545.00	07/09/2009	DELPHI CORPORATION (05-44481)
RENEE L WAAG	19839	Secured: Priority: Administrative: \$7,052.00 Unsecured: Total: \$7,052.00	11/03/2009	DELPHI CORPORATION (05-44481)
RICHARD J GIBSON	19915	Secured: Priority: Administrative: \$7,780.50 Unsecured: Total: \$7,780.50	11/04/2009	DELPHI CORPORATION (05-44481)
ROBERT NELSON MINKLER	19865	Secured: Priority: Administrative: \$14,987.50 Unsecured: Total: \$14,987.50	11/03/2009	DELPHI CORPORATION (05-44481)
ROY H GRIFFIN III	19886	Secured: Priority: Administrative: \$8,520.00 Unsecured: Total: \$8,520.00	11/03/2009	DELPHI CORPORATION (05-44481)

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT A - SEVERANCE CLAIMS**

CREDITOR'S NAME AND ADDRESS *	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
STEVEN PHILLIP NEIMAN	17930	Secured: Priority: Administrative: \$33,750.00 Unsecured: Total: \$33,750.00	07/06/2009	DELPHI CORPORATION (05-44481)
SUSAN A LOCKHART	18132	Secured: Priority: Administrative: \$25,740.00 Unsecured: Total: \$25,740.00	07/09/2009	DELPHI CORPORATION (05-44481)
THOMAS C BYRNE	18416	Secured: Priority: Administrative: \$31,450.00 Unsecured: Total: \$31,450.00	07/13/2009	DELPHI CORPORATION (05-44481)
TODD JAMMER	19829	Secured: Priority: Administrative: \$18,750.00 Unsecured: Total: \$18,750.00	11/03/2009	DELPHI CORPORATION (05-44481)
VICTOR MENDEZ	19892	Secured: Priority: Administrative: \$17,302.50 Unsecured: Total: \$17,302.50	11/03/2009	DELPHI CORPORATION (05-44481)

Total: 37 \$872,465.55

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ABEAM CONSULTING USA LTD 8445 FREEPORT PKWY STE 525 IRVING, TX 75063	18531	Secured: Priority: Administrative: \$12,730.00 Unsecured: Total: \$12,730.00	07/13/2009	DELPHI CORPORATION (05-44481)
ABILITY WORKS INC ATTN LEE ALDERMAN PO BOX 1698 JACKSON, MS 39215-1698	17720	Secured: Priority: Administrative: \$13,237.67 Unsecured: Total: \$13,237.67	07/06/2009	DELPHI CORPORATION (05-44481)
BONNIE THIELE 1903 MEADOWLARK DR JANESVILLE, WI 56546-1408	17325	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/06/2009	DELPHI CORPORATION (05-44481)
BRANDENBURG INDUSTRIAL SERVICES COLLEEN E MCMANUS MUCH SHELST DENENBERG AMENT & RUBENSTEIN PC 191 N WACKER DR STE 1800 CHICAGO, IL 60606	17055	Secured: Priority: Administrative: \$392,597.38 Unsecured: Total: \$392,597.38	06/30/2009	DELPHI CORPORATION (05-44481)
BURNS & MCDONNELL INC ATTN PAUL SINCLAIR C O POLSINELLI SHUGHART PC 120 W 12TH ST KANSAS CITY, MO 64105	18536	Secured: Priority: Administrative: \$123,798.21 Unsecured: Total: \$123,798.21	07/13/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BURNS & MCDONNELL, INC ATTN PAUL SINCLAIR POLSINELLI SHUGHART PC 120 W 12TH ST KANSAS CITY, MO 64105	17154	Secured: Priority: Administrative: \$123,798.21 Unsecured: Total: \$123,798.21	07/01/2009	DELPHI CORPORATION (05-44481)
C & N MANUFACTURING INC 33722 JAMES J POMPO DR FRASER, MI 48026	17509	Secured: Priority: Administrative: \$17,962.00 Unsecured: Total: \$17,962.00	07/07/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CHUN CHANG PARKLAND DESIGN CORP 1405 LYELL AVE ROCHESTER, NY 14606	17884	Secured: Priority: Administrative: \$20,510.90 Unsecured: Total: \$20,510.90	07/06/2009	DELPHI CORPORATION (05-44481)
COLUMBIA MARKING TOOLS 27430 LUCKINO DR CHESTERFIELD, MI 48047	17079	Secured: Priority: Administrative: \$1,095.00 Unsecured: Total: \$1,095.00	06/30/2009	DELPHI CORPORATION (05-44481)
COMAIRCO EQUIPMENT 240 FRENCH RD BUFFALO, NY 14227	17077	Secured: Priority: Administrative: \$150.00 Unsecured: Total: \$150.00	06/30/2009	DELPHI CORPORATION (05-44481)
CUSTOM SERVICE SOLUTIONS INC 18 EFNER DR HILTON, NY 14468	17843	Secured: Priority: Administrative: \$5,287.00 Unsecured: Total: \$5,287.00	07/06/2009	DELPHI CORPORATION (05-44481)
CYLINDER SERVICE INC 900 MAPLE ST ROCHESTER, NY 14611	17068	Secured: Priority: Administrative: \$4,924.27 Unsecured: Total: \$4,924.27	06/30/2009	DELPHI CORPORATION (05-44481)
DAVID L PERKINS PO BOX 2016 LAWRENCEVILLE, GA 30046	17716	Secured: Priority: Administrative: \$500.00 Unsecured: Total: \$500.00	07/03/2009	DELPHI CORPORATION (05-44481)
DAYTON CAPSCREW CORP 5747 WEBSTER ST DAYTON, OH 45414	16963	Secured: Priority: Administrative: \$425.81 Unsecured: Total: \$425.81	06/29/2009	DELPHI CORPORATION (05-44481)
ENGINEERED SYSTEMS INC 23900 HAGGERTY RD FARMINGTON HILLS, MI 48335-2618	18010	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/09/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ERATECH ENVIRONMENTAL INC ATTN DOUG KOHNEN 3508 WILMINGTON PIKE KETTERING, OH 45429	17047	Secured: Priority: Administrative: \$697.50 Unsecured: Total: \$697.50	06/29/2009	DELPHI CORPORATION (05-44481)
FANUC ROBOTICS AMERICA INC ATTN M VALIERES 3900 W HAMLIN RD ROCHESTER HILLS, MI 48309-3253	17688	Secured: Priority: Administrative: \$348.00 Unsecured: Total: \$348.00	07/08/2009	DELPHI CORPORATION (05-44481)
FESSLER & BOWMAN INC 4099 EAGLES NEST CT FLUSHING, MI 48433	17194	Secured: Priority: Administrative: \$139,971.58 Unsecured: Total: \$139,971.58	07/01/2009	DELPHI CORPORATION (05-44481)
JESCO PRODUCTS CO INC 6592 ARROW DR STERLING HEIGHTS, MI 48314	17076	Secured: Priority: Administrative: \$4,829.94 Unsecured: Total: \$4,829.94	06/30/2009	DELPHI CORPORATION (05-44481)
JMR SYSTEMS INC 42 E DERRY RD DERRY, NH 03038-1658	16884	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/26/2009	DELPHI CORPORATION (05-44481)
KEYSTONE COMPONENTS INC MIKE 1960 CASE PKWY SOUTH TWINSBURG, OH 44087	17404	Secured: Priority: Administrative: \$431.00 Unsecured: Total: \$431.00	07/06/2009	DELPHI CORPORATION (05-44481)
LAUREL MACHINE & FOUNDRY CO PO DRAWER 1049 LAUREL, MS 39441	17026	Secured: Priority: Administrative: \$366.25 Unsecured: Total: \$366.25	06/29/2009	DELPHI CORPORATION (05-44481)
LOMAR MACHINE & TOOL CO ATTN BARBARA GEISMAN 135 MAIN ST HORTON, MI 49246	17224	Secured: Priority: Administrative: \$17,103.40 Unsecured: Total: \$17,103.40	07/02/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MARKETWIRE INC 100 N SEPULVEDA BLVD STE 300 EL SEGUNDO, CA 90245-5656	17468	Secured: Priority: Administrative: \$3,972.00 Unsecured: Total: \$3,972.00	07/07/2009	DELPHI CORPORATION (05-44481)
METFORM INC RAY BURBEE 467 F WARDS CORNER RD LOVELAND, OH 45140	16916	Secured: Priority: Administrative: \$6,235.00 Unsecured: Total: \$6,235.00	06/25/2009	DELPHI CORPORATION (05-44481)
MICHAEL BRUEWER 103 S 5TH ST MIAMISBURG, OH 45342	17710	Secured: Priority: Administrative: \$500,000.00 Unsecured: Total: \$500,000.00	07/03/2009	DELPHI CORPORATION (05-44481)
NEWCOMB SPRING CORP DBA RESORTES NEWCOMB DAVID DUBROW CONTROLLER 5408 PANOLA INDUSTRIAL BLVD DECATUR, GA 30035	16883	Secured: Priority: Administrative: \$780.00 Unsecured: Total: \$780.00	06/26/2009	DELPHI CORPORATION (05-44481)
NORBERT J SHAY DMD 150 NEWTON ST BROOKLINE, MA 02445	17638	Secured: Priority: Administrative: \$1,250.00 Unsecured: Total: \$1,250.00	07/03/2009	DELPHI CORPORATION (05-44481)
OHIO INDUSTRIAL SUPPLY INC 1220 MARKET AVE S CANTON, OH 44707	17590	Secured: Priority: Administrative: \$287.97 Unsecured: Total: \$287.97	07/07/2009	DELPHI CORPORATION (05-44481)
ORTHO DESIGN INC 5710 DIXIE HWY SAGINAW, MI 48601	17016	Secured: Priority: Administrative: \$20,600.00 Unsecured: Total: \$20,600.00	06/29/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PANALPINA MANAGEMENT LTD AND PANALPINA INC ATTN LAWRENCE SCHWAB THOMAS GAA BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	19181	Secured: Priority: Administrative: \$9,664,668.94 Unsecured: Total: \$9,664,668.94	07/15/2009	DELPHI CORPORATION (05-44481)
PARKWAY PLASTICS INC 612 PARKWAY DR W BRANCH, MI 48661	16920	Secured: Priority: Administrative: \$33,066.70 Unsecured: Total: \$33,066.70	06/25/2009	DELPHI CORPORATION (05-44481)
PIEDMONT NATURAL GAS COMPANY BANKRUPTCY 4339 S TRYON ST CHARLOTTE, NC 28217-1733	17729	Secured: Priority: Administrative: \$81.59 Unsecured: Total: \$81.59	07/08/2009	DELPHI CORPORATION (05-44481)
PITTSFIELD OF INDIANA INC PO BOX 1027 ANN ARBOR, MI 48106	16892	Secured: Priority: Administrative: \$1,637.00 Unsecured: Total: \$1,637.00	06/26/2009	DELPHI CORPORATION (05-44481)
RJ STUCKEL CO INC 211 SEEGER'S AVE ELK GROVE VILLAGE, IL 60007	17023	Secured: Priority: Administrative: \$1,800.00 Unsecured: Total: \$1,800.00	06/29/2009	DELPHI CORPORATION (05-44481)
ROCHESTER GAS & ELECTRIC CORPORATION 89 EAST AVE ROCHESTER, NY 14649	17196	Secured: Priority: Administrative: \$10,677.46 Unsecured: Total: \$10,677.46	07/02/2009	DELPHI CORPORATION (05-44481)
SDADS SHANGHAI INTEVA AUTOMOTIVE DOOR SYSTEMS COMPANY LTD DEREK L WRIGHT ESQ FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60654	19139	Secured: Priority: Administrative: \$238,474.30 Unsecured: Total: \$238,474.30	07/15/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SHARON H RICHARDSON MISSISSIPPI WORKERS COMPENSATION INDIVIDUAL SELF INSURER GUARANTY ASSN PO BOX 13187 JACKSON, MS 39236	19569	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	08/13/2009	DELPHI CORPORATION (05-44481)
SHARON H RICHARDSON MISSISSIPPI WORKERS COMPENSATION INDIVIDUAL SELF INSURER GUARANTY ASSN PO BOX 13187 JACKSON, MS 39236	19560	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	08/13/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SORALUCE HERMANOS SA ZONA INDUSTRIAL PO BOX 30 AZKOITIA GIPUZKOA, 20720 SPAIN	17025	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TRANSPORTATION PO BOX 30648 LANSING, MI 48909	17027	Secured: Priority: Administrative: \$530.84 Unsecured: Total: \$530.84	06/29/2009	DELPHI CORPORATION (05-44481)
SYNTECH ABRASIVES 8325 H ARROWRIDGE BLVD CHARLOTTE, NC 28273	17653	Secured: Priority: Administrative: \$4,721.00 Unsecured: Total: \$4,721.00	07/03/2009	DELPHI CORPORATION (05-44481)
TRUEFIT SOLUTIONS INC 800 CRANBERRY WOODS DR STE 120 CRANBERRY TOWNSHIP, PA 16066	16889	Secured: Priority: Administrative: \$450.00 Unsecured: Total: \$450.00	06/26/2009	DELPHI CORPORATION (05-44481)
VISION ENGINEERING INC JOSEPHINE IORIO 570 DANBURY RD NEW MILFORD, CT 06776	17046	Secured: Priority: Administrative: \$1,965.63 Unsecured: Total: \$1,965.63	06/29/2009	DELPHI CORPORATION (05-44481)
WEILER WELDING COMPANY INC 324 E SECOND ST DAYTON, OH 45402-172	17588	Secured: Priority: Administrative: \$1,144.30 Unsecured: Total: \$1,144.30	07/07/2009	DELPHI CORPORATION (05-44481)

\* "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WENDLING SHEET METAL INC 2633 CARROLLTON RD SAGINAW, MI 48604	17089	Secured: Priority: Administrative: \$8,950.00 Unsecured: Total: \$8,950.00	06/30/2009	DELPHI CORPORATION (05-44481)
Total: 46 \$11,382,056.85				

\* "UNL" denotes an unliquidated claim.

Exhibit C - Claimants And Related Administrative Claims Subject To Forty-First Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ABEAM CONSULTING USA LTD	18531	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ABILITY WORKS INC	17720	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BILLY RAY COLWELL	19962	EXHIBIT A - SEVERANCE CLAIMS
BONNIE THIELE	17325	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BRANDENBURG INDUSTRIAL SERVICES	17055	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BURNS & MCDONNELL INC	18536	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BURNS & MCDONNELL, INC	17154	EXHIBIT B - BOOKS AND RECORDS CLAIMS
C & N MANUFACTURING INC	17509	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CHRISTINA KATHRYN LITTLE	19959	EXHIBIT A - SEVERANCE CLAIMS
CHUN CHANG	17884	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COLUMBIA MARKING TOOLS	17079	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COMAIRCO EQUIPMENT	17077	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CUSTOM SERVICE SOLUTIONS INC	17843	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CYLINDER SERVICE INC	17068	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DAVID ALLEN SMITH	19878	EXHIBIT A - SEVERANCE CLAIMS
DAVID G ERMER	18231	EXHIBIT A - SEVERANCE CLAIMS
DAVID L PERKINS	17716	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DAVID R WALTERS	17597	EXHIBIT A - SEVERANCE CLAIMS
DAVID SCOTT HODGES	16878	EXHIBIT A - SEVERANCE CLAIMS
DAVID SCOTT HODGES	18495	EXHIBIT A - SEVERANCE CLAIMS
DAYTON CAPSCREW CORP	16963	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DONALD J ENZINNA	17523	EXHIBIT A - SEVERANCE CLAIMS
ENGINEERED SYSTEMS INC	18010	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ERATECH ENVIRONMENTAL INC	17047	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FANUC ROBOTICS AMERICA INC	17688	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FESSLER & BOWMAN INC	17194	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GARY L DAVIS	19911	EXHIBIT A - SEVERANCE CLAIMS
GARY L ZENT	19819	EXHIBIT A - SEVERANCE CLAIMS
GEORGE E BRAND	17957	EXHIBIT A - SEVERANCE CLAIMS
GERTRAUD E ESLAIRE	19583	EXHIBIT A - SEVERANCE CLAIMS
GERTRAUD E ESLAIRE	19965	EXHIBIT A - SEVERANCE CLAIMS
HORACE SCRUGGS	18260	EXHIBIT A - SEVERANCE CLAIMS
HORACE SCRUGGS	20002	EXHIBIT A - SEVERANCE CLAIMS
JAMES DAVID TUCKER	19980	EXHIBIT A - SEVERANCE CLAIMS
JAMES P STEIGER	17704	EXHIBIT A - SEVERANCE CLAIMS
JEFFREY C SPENCER	19171	EXHIBIT A - SEVERANCE CLAIMS
JESCO PRODUCTS CO INC	17076	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JMR SYSTEMS INC	16884	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JODIE M HOFF	19961	EXHIBIT A - SEVERANCE CLAIMS

Exhibit C - Claimants And Related Administrative Claims Subject To Forty-First Omnibus Claims Objection

Claim Holder	Claim	Exhibit
JOHN D FUNK	19826	EXHIBIT A - SEVERANCE CLAIMS
JOSEPH R DOUGLASS	19914	EXHIBIT A - SEVERANCE CLAIMS
KEITH A KOZLOWSKI	19947	EXHIBIT A - SEVERANCE CLAIMS
KEYSTONE COMPONENTS INC	17404	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LAUREL MACHINE & FOUNDRY CO	17026	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LAWRENCE J SPROCKETT	19807	EXHIBIT A - SEVERANCE CLAIMS
LAWRENCE J SPROCKETT	19871	EXHIBIT A - SEVERANCE CLAIMS
LINDA L FRITTS	19948	EXHIBIT A - SEVERANCE CLAIMS
LOMAR MACHINE & TOOL CO	17224	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MARIE M NEY	19912	EXHIBIT A - SEVERANCE CLAIMS
MARKETWIRE INC	17468	EXHIBIT B - BOOKS AND RECORDS CLAIMS
METFORM INC	16916	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MICHAEL BRUEWER	17710	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NEWCOMB SPRING CORP DBA RESORTES NEWCOMB	16883	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NORBERT J SHAY DMD	17638	EXHIBIT B - BOOKS AND RECORDS CLAIMS
OHIO INDUSTRIAL SUPPLY INC	17590	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ORTHO DESIGN INC	17016	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PANALPINA MANAGEMENT LTD AND PANALPINA INC	19181	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PARKWAY PLASTICS INC	16920	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PIEDMONT NATURAL GAS COMPANY	17729	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PITTSFIELD OF INDIANA INC	16892	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RANDALL HACHENSKI	19876	EXHIBIT A - SEVERANCE CLAIMS
RAYMOND M AMARA	18124	EXHIBIT A - SEVERANCE CLAIMS
RENEE L WAAG	19839	EXHIBIT A - SEVERANCE CLAIMS
RICHARD J GIBSON	19915	EXHIBIT A - SEVERANCE CLAIMS
RJ STUCKEL CO INC	17023	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBERT NELSON MINKLER	19865	EXHIBIT A - SEVERANCE CLAIMS
ROCHESTER GAS & ELECTRIC CORPORATION	17196	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROY H GRIFFIN III	19886	EXHIBIT A - SEVERANCE CLAIMS
SDADS SHANGHAI INTEVA AUTOMOTIVE DOOR SYSTEMS COMPANY LTD	19139	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SHARON H RICHARDSON	19560	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SHARON H RICHARDSON	19569	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SORALUCE HERMANOS SA	17025	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STATE OF MICHIGAN DEPARTMENT OF TRANSPORTATION	17027	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STEVEN PHILLIP NEIMAN	17930	EXHIBIT A - SEVERANCE CLAIMS
SUSAN A LOCKHART	18132	EXHIBIT A - SEVERANCE CLAIMS
SYNTECH ABRASIVES	17653	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THOMAS C BYRNE	18416	EXHIBIT A - SEVERANCE CLAIMS
TODD JAMMER	19829	EXHIBIT A - SEVERANCE CLAIMS

Exhibit C - Claimants And Related Administrative Claims Subject To Forty-First Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TRUEFIT SOLUTIONS INC	16889	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VICTOR MENDEZ	19892	EXHIBIT A - SEVERANCE CLAIMS
VISION ENGINEERING INC	17046	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WEILER WELDING COMPANY INC	17588	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WENDLING SHEET METAL INC	17089	EXHIBIT B - BOOKS AND RECORDS CLAIMS

## **Exhibit D**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
:  
In re : Chapter 11  
:  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
Reorganized Debtors. : (Jointly Administered)  
:  
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors and in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of administrative expense in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of administrative expense, the Reorganized Debtors have determined that one or more of your claims for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") identified in the table below should be disallowed and expunged as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-First Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (A) Severance Claims And (B) Books And Records Claims Asserting Administrative Expenses (the "Forty-First Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Forty-First Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR ADMINISTRATIVE CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-First Omnibus Claims Objection identifies two different categories of objections. The category of Administrative Claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Administrative Claims identified as having a Basis For Objection of "Severance Claims" filed by former employees of the Debtors asserting liabilities for severance payments that have already been satisfied in full.

Administrative Claims identified as having a Basis For Objection of "Books And Records Claims" asserting liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

If you wish to view the complete exhibits to the Forty-First Omnibus Claims Objection, you can do so at [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). If you have any questions about this notice or the Forty-First Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of an Administrative Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or [www.dphholdingsdocket.com](http://www.dphholdingsdocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), AND THE ORDER PURSUANT TO 11 U.S.C. §§ 105(A) AND 503(B) AUTHORIZING DEBTORS TO APPLY CLAIMS OBJECTION PROCEDURES TO ADDRESS CONTESTED ADMINISTRATIVE EXPENSE CLAIMS, ENTERED OCTOBER 22, 2009 (THE "ADMINISTRATIVE CLAIMS PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF ADMINISTRATIVE EXPENSE THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF BOTH THE CLAIMS OBJECTION PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THOSE ORDERS BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by the parties set forth in clauses (d) and (e) in the next sentence no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Forty-First Omnibus Claims Objection should (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York ,

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the Administrative Claim amount asserted is unliquidated.

and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (a) the title of the claims objection to which the Response is directed, (b) the name of the claimant and a brief description of the basis for the amount of the Administrative Claim, (c) a concise statement setting forth the reasons why the Administrative Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-First Omnibus Claims Objection, (d) unless already set forth in the proof of administrative expense previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Administrative Claim, (e) to the extent that the Administrative Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Administrative Claim upon liquidation of the Administrative Claim or occurrence of the contingency, as appropriate, and (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Administrative Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF ADMINISTRATIVE EXPENSE LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED ADMINISTRATIVE CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH ADMINISTRATIVE CLAIM UPON LIQUIDATION OF THE ADMINISTRATIVE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-

FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining an Administrative Claim against the Reorganized Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 21, 2009